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plaintiff was entitled to judgment. *Brewster v. Walsh, Collector* (Dec. 16, 1920, U. S. D. C., D. Conn.) No. 2133 (not yet officially reported).

See COMMENTS, *supra*, p. 396.

**TAXATION—STATE ENTERPRISES AS LEGITIMATE PURPOSE.**—The legislature of North Dakota created a state bank, an industrial commission with unprecedented powers, and a home building association; it issued bonds to furnish capital for the bank, and provided for state manufacturing, marketing, and operation of grain elevators and flour mills, declaring that the state would furnish homes to its residents and that bonds would issue to replace the funds its bank might employ in making loans on private real estate. Taxpayers sought to enjoin the enforcement of this legislation. *Held*, that when the people, the legislature, and the highest court of a state declare a purpose of public nature, the Supreme Court will not interfere unless beyond reasonable controversy the federal Constitution has been violated. *Green v. Frazier* (1920, U. S.) 40 Sup. Ct. 499.

The decision settles the much-questioned constitutionality of the Non-Partisan League's Legislative program. Except for its extreme application as illustrated in the instant case, the doctrine has often been tested before. See COMMENTS (1918) 27 YALE LAW JOURNAL, 824.

**WILLS—PERPETUITIES—TRUST OF PERSONAL PROPERTY NOT VIOLATION OF STATUTE.**—A testator bequeathed his residuary estate to a trustee to be held as follows: The income was to be divided among all the testator's children living at the time of the testator's death. When the youngest child reached the age of thirty years, the trustee was directed to divide one half of the corpus of the estate among the same beneficiaries, and when the youngest child reached the age of forty, the remainder was to be similarly divided. The Minnesota statute against perpetuities did not specifically exempt personal property. Minn. Gen. St. 1913, sec. 6710. *Held*, that the trust was valid even though it suspended the power of alienation beyond the statutory period, since personal property only was the subject of the trust. *In re Bell's Will* (1920, Minn.) 179 N. W. 650.

The decision is in accord with the rule laid down in an earlier case. *Y. M. C. A. v. Horn* (1913) 120 Minn. 404, 139 N. W. 805. But as has been pointed out, that decision could be defended only on the ground that the court was justified in making a strained statutory interpretation in order to validate a bequest to charity which would otherwise have failed, since charitable trusts are not permitted in Minnesota. See Thurston, *Charitable Gifts and the Minnesota Statute of Uses and Trusts* (1917) 1 MINN. L. REV. 226-229. Although the court recognized the force of the criticism of the former decision, and although there was not the same justification for it in the instant case, yet it felt itself bound by it, with the anomalous result of having a private trust of personal property not affected by the rule against perpetuities.